

## **STATEMENT OF PURPOSE**

### **RS22888**

The purpose of this legislation is to exempt those who donate food and beverages to individuals and nonprofit organizations from paying a 6% use tax on those donations. Similar legislation was passed by the Idaho Legislature in 2012 and 2013, with respect to food and beverage tastings. Many commodity producers donate food and beverages to neighbors and nonprofit organizations. These donations are subject to a 6% use tax, according to current Idaho Tax Code.

### **FISCAL NOTE**

There will be a de minimus impact to the General Fund.



#### **Contact:**

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